

UPU Mail Import Levy from 1 April 2026

Industry pack (Sea) Updated Version 2

Important: The materials provided are shared to support industry with the upcoming changes. Content may be updated as we receive feedback and finalise implementation details. Please refer to the Customs website or contact us directly for the most up-to-date information at trade.programme@customs.govt.nz



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

2026
change

UPU Mail
Import
Levy – Sea



Government's reason for introducing UPU Mail Import Levy

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a per kilogram levy on import UPU mail arriving in New Zealand to ensure fairer cost recovery.

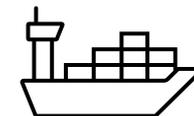
This is because:

- Not having a levy payable on UPU Mail was unfair to industry and inconsistent with having a levy for low-value and high-value goods imported by freight.
- To remove the existing taxpayer subsidies that cover the costs of importing international UPU mail into New Zealand, including the costs of processing and border oversight.
- Previous charging arrangements were unfair to taxpayers, who were paying for the management of risks that they didn't create.

For noting: Only a per kilogram levy is feasible for 1 April 2026, but we will look at moving to a per-consignment charge in the future.

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What's changing for import UPU mail carried by Sea

From 1 April 2026, new levies will be introduced for importing UPU mail into New Zealand.

These levies will apply to international UPU mail entering New Zealand and transhipped UPU mail that is going to or via the Auckland Processing Centre (APC).

Owners / operators that are air and sea carriers transporting UPU mail into New Zealand will be required to submit a manual monthly return.

What will be charged

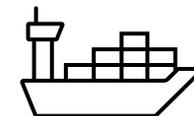
All letters and parcels imported as UPU Mail will be leviable based on the per kilogram weight. This includes the weight of receptacles (mail bags and trays).

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What is UPU Mail?

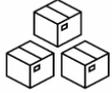


UPU = Universal Postal Union

- UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union. It does not include items (i.e. fast freight) that are not shipped under the provisions of the UPU.
- Designated operators are an entity officially designated by a UPU member country to operate postal services and to fulfil the related obligations arising from the acts of the UPU Convention in its territory.
- UPU Mail refers to international mail processed under the regulations and standards of the Universal Postal Union (UPU), a United Nations agency that coordinates global postal services.

Who is New Zealand's designated postal operator?

At present, NZ Post is the only designated postal operator in New Zealand for international mail under Section 48(1) of the Postal Services Act 1998.



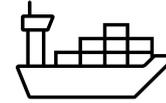
At a glance: What is UPU mail, what is freight, and how levies are applied to items arriving in New Zealand



Types of Postal Articles	Usually used for	UPU Mail or Freight	Levies applicable
Letters with postage stamps attached	Letters and postcards	UPU Mail	Import UPU Mail Levy This levy is payable by airlines and shipping lines (air and sea carriers)
International Registered Post	Documents that require tracking	UPU Mail	As above
Parcels sent to New Zealand from overseas - generally these are to friends or family overseas (untracked) (these can also be tracked)	Small parcels sent to New Zealand from overseas that do not require a fast delivery service. Larger parcels can also be sent via this method	UPU Mail	As above
Courier service with tracking	Documents or parcels of goods that require tracking and a fast delivery service	Freight (usually Airfreight)	Low-Value Goods Import Levy or High-Value Goods Import Levy These levies are payable by the submitter of the clearance document lodged through Trade Single Window (TSW) Low-Value Goods Levies are usually paid by freight forwarders and High-Value Goods Levies paid by brokers

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UPU Mail Import Levy – Sea



KEY:	
	Stays the same
	Change

What's changing	What's not
<p>From 1 April 2026, a new Import UPU per kilogram levy will be introduced, charging owners and operators (carriers) importing UPU mail into New Zealand.</p>	<p>No change to the Customs and Ministry for Primary Industries (MPI) clearance processes of UPU mail arriving in New Zealand.</p> <p>There is no change to how UPU mail worth more than \$1,000 will be managed at the APC.</p>
<p>UPU mail over NZD\$1,000 will also attract the High-Value Goods (Air) Import Levy (where it currently attracts the IETF)*, regardless if it comes in by air or sea.</p>	
<p>Customs will provide a report to the sea carriers who have imported UPU mail in the previous month.</p> <p>Customs will email this report to owners or operators (carriers) by close of business on the 2nd working day of the month.</p> <p>Sea carriers can choose to use this information to generate or confirm their own information sources before submitting their report.</p>	
<p>Sea carriers (owners / operators) will prepare an excel return monthly for import UPU mail and email this to Customs.</p> <p>Customs will invoice based on this information.</p>	

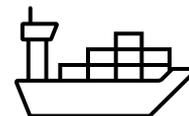
*High-value UPU mail that requires a clearance document (an Import Entry or a Private Importer Declaration – PID) will incur the High-Value Goods (Air) Import Levy in addition to the per kilogram UPU Mail Import Levy.

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How to make your monthly return



UPU Mail Import Levy (Sea) – returns

Sea carriers will need to submit a return before a Customs invoice is raised.

Step 1: Customs report to sea carriers

- To assist in completing your return, Customs will provide an activity report to **sea carriers**, who have one or more Domestic Transshipment Requests showing they imported UPU mail in the previous month.
- Customs will email this report to sea owners or operators (carriers) by close of business on the 2nd working day of the month.
- Sea carriers can choose to use this information, or their own information sources, before submitting their return.

Step 2: Sea carriers complete monthly return

- Sea carriers will be responsible for completing their UPU Mail Import Levy monthly excel return. This must be submitted by the 15th of the following month. The return will report on the leviable import UPU mail carried in the previous month.

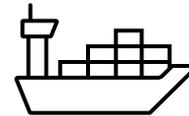
Step 3: Invoice sent from Customs

- Customs will then issue the UPU Mail Import Levy invoice to the owner or operator (carrier) based on the sea carrier monthly return that has been submitted. Invoice to be paid by direct credit.

For noting: Customs is not currently automating this process due to system and data limitations.

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Sea carrier monthly return – instructions

UPU Mail
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Instructions on completing this form

Please complete this Import UPU mail declaration when you have carried international UPU Mail in the previous month. This is for all letters and parcels imported as UPU Mail including the weight of the receptacles (mail bags and trays).

Where you haven't carried UPU mail in the previous month, no declaration is required to be completed.

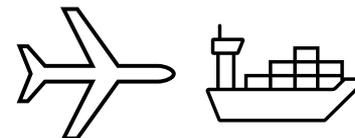
The Import UPU mail levy will apply to international UPU mail entering New Zealand and transhipped UPU mail that is going to or via the Auckland Processing Centre (APC). The levy is charged on the per kilogram weight to the Air & Sea Carriers

Field	Instruction	Format
For the month of	Select a month from the drop down matching the activity period. The month entered, should be the month that the UPU mail has arrived. (For example: For UPU mail arriving in New Zealand in April 2026 that is submitted to NZ Customs in May 2026, the header of this declaration should be completed as 'April' for the month.	As per the drop down
Year	Type in the year the UPU mail has arrived.	Number YYYY
Submitting organisation	The organisation / agent that is preparing the form	
Contact name	The name of the person who has prepared this form	Firstname, Lastname
Contact email	The email of the person who has prepared this form	Email address
Contact phone	The direct phone number of the person who has prepared this form	
Date of arrival	Date that the ship or aircraft arrives in port in New Zealand	
Carrier name	Name of shipping company or airline	
Flight number (air) or vessel name and voyage number (sea)	As appears in Waybills or Bills of Lading	
Sea container number (sea only)	As appears in shipping documentation	
Gross weight in kilograms (incl. receptables)	As appears in shipping documentation. (please round to the nearest 1 decimal place (8.44kgs becomes 8.4kgs, and 8.45kgs becomes 8.5kgs)	
Additional Information (optional)		

When your return is ready, please email this to finance@customs.govt.nz, and reference **Declaration of Imported UPU Mail** in the subject line.



UPU Mail Import Levy for Air & Sea



All costs shown are in NZD

Imports / Exports	Lodgement Type	Charged per (from 1 April 2026)	Paid by	Goods Value	Levy	Customs (MPI) Levy Codes	Transport Mode	Goods Levies (from 1 April 2026)		
								Customs excl. GST	MPI excl. GST	Total excl. GST
Imports	Import UPU Mail Return* <small>*Manual Return not in TSW</small>	Per kilogram of leviable import UPU Mail	Owner or operator of the craft that carried the UPU mail.	N/A	UPU Mail Import Levy	UPUI (MUPI)	Air & Sea	\$0.40/kg	\$0.88/kg	\$1.28/kg

- There is no change to GST and other applicable tariff duties. Customs and MPI may also charge fees for other activities related to goods crossing the border. Examples include the hourly rate Customs charges for officers' ad hoc attendance in non-standard situations and the hourly rate MPI charges to importers for providing some biosecurity services.
- All Customs and MPI levies are subject to GST. The current rate of GST is 15%.
- Check the **Quick reference guide** on this Customs webpage [Goods Fees – 2026 changes](#) for information on other levies that may apply.

Summary

- Import UPU Mail is also known as Inwards International Mail.
- The per kilogram levy is based on weight of UPU mail, including weight of receptacles (mail bags and trays).
- The owner or operator of the craft carrying import UPU mail will pay the levy.
- If a carrier declares UPU Mail on an Inward Cargo Report (ICR), the only levy the Carrier will have to pay is the per kilogram levy, as long as this is not entered as a low-value write-off request or International Transhipment Request.
- Customs will confirm existing customer billing accounts or set up new accounts before 1 April 2026.
- Your monthly return must be submitted by 15th day of the following month.
- Payment is due 30 days following invoice.



30 days following invoice

For support and more information

Email your questions or request a 1:1 meeting: Trade.Programme@customs.govt.nz

Topic	Customs website links
<p>More info on Customs website Downloadable industry information packs here. New importers and exporters information packs for your customers now available.</p> 	<ul style="list-style-type: none"> ➤ Goods Fees – 2026 changes
<p>This page includes tables comparing current goods fees with the new levy structure, effective from 1 April 2026.</p>	<ul style="list-style-type: none"> ➤ Goods Clearance Fees Review
<p>Provides detailed breakdowns of fees before and after 1 July 2025, and outlines the transition to levies.</p>	<ul style="list-style-type: none"> ➤ Goods fees and hourly rate
<p>New regulations have been made that give effect to the Customs goods management levies.</p>	<ul style="list-style-type: none"> ➤ New Customs goods management levies